

**State Controller's Office
Division of Accounting and Reporting
Payment Schedule to Counties, Cities, and Districts
Payment Schedule 2005**

Following is the annual payment schedule listing the major apportionments by type and the date each payment will be made to counties, cities, and districts from January through December 2005. The schedule will provide you with advance information on the timing of these payments. A revised payment schedule will be posted to the internet, only if there are changes.

For those counties participating in the "same day" credit deposit procedure, warrants will be deposited with the designated Sacramento banks. Warrants to nonparticipating counties will be mailed at the same time. A remittance advice indicating the exact amount of each payment will be mailed to your office prior to the date of deposit. If there are any questions regarding Electronic Funds Transfer payment amounts for the Local Sales Tax and District Taxes, please call Cleveland Turner, State Board of Equalization, at (916) 324-1386. For all other Electronics Funds Transfer payment amounts, please call Kelly Martell, Division of Accounting and Reporting, at (916) 327-1714.

**State Controller's Office
Estimated Payment Schedule
January through December 2005**

Program	* Anticipated Date of Payment											
	January	February	March	April	May	June	July	August	September	October	November	December
Social Welfare:												
Administrative & Services ⁽¹⁾	01-14-05	02-15-05	03-15-05	04-15-05	05-13-05	06-15-05	07-15-05	08-15-05	09-15-05	10-14-05	11-15-05	12-15-05
Cash Assistance to Families and Children ⁽¹⁾	01-31-05	02-28-05	03-30-05	04-28-05	05-27-05	06-30-05	07-29-05	08-31-05	09-29-05	10-31-05	11-30-05	12-29-05
Motor Vehicle License Fees ^{(3) (11)}	01-10-05	02-10-05	03-10-05	04-08-05	05-10-05	06-10-05	07-08-05	08-10-05	09-09-05	10-07-05	11-10-05	12-09-05
Highway Users Tax (prior month) ^{(2) (3) (4)}	-----	02-01-05	03-02-05	-----	05-02-05	06-01-05	-----	08-01-05	-----	-----	11-01-05	-----
Highway Users Tax (current month) ^{(2) (3) (4)}	-----	-----	03-30-05	-----	-----	06-28-05	-----	08-30-05	09-30-05	-----	11-30-05	12-30-05
Local Sales Tax ^{(2) (3)}	01-19-05	02-16-05	03-30-05	04-20-05	05-18-05	06-24-05	07-20-05	08-17-05	09-23-05	10-19-05	11-16-05	12-23-05
District Taxes ^{(3) (5)}	01-19-05	02-16-05	03-30-05	04-20-05	05-18-05	06-24-05	07-20-05	08-17-05	09-23-05	10-19-05	11-16-05	12-23-05
School Apportionment ⁽¹⁾	01-27-05	02-28-05	03-28-05	04-27-05	05-26-05	06-30-05	07-27-05	08-29-05	09-28-05	10-27-05	11-28-05	12-28-05
Homeowners' Property Tax ^{(1) (3) (8)}	-----	-----	-----	04-29-05	05-31-05	-----	-----	-----	-----	-----	11-30-05	12-30-05
Sales Tax ½% for Public Safety ^{(1) (3)}	01-27-05	02-25-05	03-25-05	04-27-05	05-27-05	06-27-05	07-27-05	08-26-05	09-27-05	10-27-05	11-23-05	12-27-05
Realignment Apportionment ^{(1) (3)}	01-27-05	02-25-05	03-25-05	04-27-05	05-27-05	06-27-05	07-27-05	08-26-05	09-27-05	10-27-05	11-23-05	12-27-05
Off-Highway Vehicle License Fees ^{(2) (3) (10)}	01-10-05	-----	-----	-----	-----	-----	07-08-05	-----	-----	-----	-----	-----
Timber Tax ^{(1) (3) (9)}	-----	-----	-----	-----	05-31-05	-----	-----	-----	-----	-----	11-30-05	-----
Lottery Apportionment ^{(1) (6) (MAIL)}	-----	-----	03-30-05	-----	-----	06-29-05	-----	-----	09-30-05	-----	-----	12-29-05
Trial Court Trust ^{(1) (3)}	01-14-05	02-15-05	03-15-05	04-15-05	05-13-05	06-15-05	07-15-05	08-15-05	09-15-05	10-14-05	11-15-05	12-15-05
Trial Court Trust ^{(1) (3) (7)}	-----	-----	-----	-----	-----	-----	-----	08-31-05	-----	-----	-----	-----

(1) Payments for counties.

(2) Payments for cities and counties.

(3) Electronic Fund Transfer.

(4) Highway Users Tax is a monthly apportionment to be made by the second working day after the 28th of each month, except in June, when payment is made on June 28, pursuant to Streets and Highways Code section 2103.

(5) Payments for districts.

(6) Lottery is a quarterly apportionment to be made pursuant to Government Code section 8880.5.

(7) A final payment from the Trial Court Trust Fund for each fiscal year shall be made on or before August 31 of the subsequent fiscal year pursuant to Government Code section 68085.

(8) Homeowners' Property Tax is paid four times a year. Payments are to be made on or before the last day of April, May, November, and December of each calendar year pursuant to Government Code section 16120.

(9) Timber Tax is paid twice a year. Payments are made on or before the last day of May and November of each calendar year pursuant to Revenue and Taxation Code section 38905.1.

(10) Off-Highway Vehicle License Fees is a semi-annual apportionment to be made pursuant to Vehicle Code section 38240.

(11) Payments for cities.

* Please note: Dates are subject to change.